

Volume No. 2—Classification and Coding Structure	TOPIC NO.	60305
Function No. 60300—FAACS Online	TOPIC	FEDERAL COST CATEGORY CODES
	DATE	April 2003

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Overview

Introduction The purpose of this topic is to present the federal cost category table. Federal cost categories are used in the classification of assets.

Federal cost category comprises the first two characters of the FAACS nomenclature code structure. Refer to CAPP Topic Nos. 30315 (page 3) and 60302 (page 2) for further discussion of federal cost category and its relation to FAACS categories and other elements of the nomenclature code structure.

Code Structure Federal cost categories are contained in this FAACS table. All nomenclature codes must begin with a valid federal cost category. FAACS contains an edit to ensure that all nomenclature codes contain valid federal cost category as contained in the table.

Federal Cost Category Code	Federal Cost Category Description
01	Land
02	Buildings
03	Infrastructure (Improvements other than Buildings)
04	Office Equipment
05	Research Equipment
06	Transportation Equipment
07	ADP Equipment
08	Agency Support Equipment
09	Building Components
10	Special Fixed Equipment
11	Farm Machinery & Equipment

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DOA Contact

DOA Contact Assistant Manager, Fixed Assets and Indirect Cost
 (804) 225-2646
FAX (804) 225-2430
 finrept@doa.virginia.gov
